Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claim 1-12 (canceled)

Claim 13 (currently amended): A method of making a write pole of a perpendicular recording head, the method comprising [[the steps of]]:

~~providing a substrate upon which a read element, flux return pole, and yoke;~~

~~depositing photoresist, thereby defining a channel within said photoresist, said channel being dimensioned and configured to define a shape of a main pole;~~

depositing a first layer of magnetically permeable write pole material ~~within said channel~~ on a substrate; and

depositing a second layer of magnetically permeable write pole material ~~within said channel~~ on at least a portion of the first layer.

Claim 14 (currently amended): The method according to claim 13, wherein ~~said steps of depositing a first layer and depositing a second layer further comprise the steps of depositing a material having a first saturation magnetic moment to form said first layer, and depositing a material having a second saturation magnetic moment to form said second layer, one of said saturation magnetic moments being low relative to the other of said~~ the first layer and the second layer have different saturation magnetic moments.

Claim 15 (currently amended): The method according to claim [[14]] 13, further comprising ~~the step of~~ forming a taper within ~~said material having a low saturation magnetic moment at a tip of said main pole~~ the second layer adjacent a write pole tip of the first layer.

Claim 16 (currently amended): The method according to claim 15, wherein ~~said step of forming a taper within said material having a low saturation magnetic moment at a tip of said main pole comprises the steps of: depositing~~ the taper

is formed by providing a bi-layer photoresist on [[said]] the first layer adjacent the write pole ~~at said~~ tip, ~~said by-layer~~ the photoresist ~~having~~ comprising a lower layer and an upper layer[[, said upper layer]] extending beyond [[said]] the lower layer[[; and depositing said second layer]], followed by the deposition of the second layer.

Claim 17 (New): The method according to claim 13, wherein the substrate comprises a magnetically permeable yoke and flux return pole, and the write pole is magnetically coupled to the yoke and the flux return pole.

Claim 18 (New): The method according to claim 13, wherein the write pole tip has a width of less than 100 nm.

Claim 19 (New): The method according to claim 13, wherein the write pole tip has a width of less than 30 nm.

Claim 20 (New): The method according to claim 14, wherein the first layer has a higher saturation magnetic moment than the second layer.

Claim 21 (New): The method according to claim 20, wherein the first layer comprises alloys of FeAlN, FeTaN, CoFe, CoFeNi or combinations thereof.

Claim 22 (New): The method according to claim 20, wherein the first layer has a saturation magnetic field of at least 16 kG.

Claim 23 (New): The method according to claim 20, wherein the first layer has a saturation magnetic field of at least 20 kG.

Claim 24 (New): The method according to claim 20, wherein the second layer comprises alloys of CoZrNb, CoZrTa, NiFe or combinations thereof.

Claim 25 (New): The method according to claim 20, wherein the second layer has a saturation magnetic field of less than 16 kG.

Claim 26 (New): The method according to claim 15, wherein the second layer of material tapers toward the write pole tip in a direction perpendicular to a plane defined by the first layer.

Claim 27 (New): The method according to claim 15, wherein the second layer terminates prior to the write pole tip.